

Special forms for charitable-residential properties

The forms listed below are to be completed at the direction of the Division of Property Taxation. You should be given a three-letter code, either in the literature issued by the Division, or verbally by the examiner assigned to your case. These are Microsoft Excel workbooks or .pdf documents. If you do not have Microsoft Excel or Adobe Acrobat Reader, contact the Division for hard copies of the forms.

You will need to enable macros in order for the Excel forms to work properly. Be sure to use the macros to print and add additional sheets as needed.

NOTE: Residential filing procedures have changed for 2010. Please read the instructions carefully. THE FILING DEADLINE FOR THIS YEAR'S FILING FOR CURRENTLY EXEMPT PROPERTIES IS MARCH 1. TAX RETURNS ARE NO LONGER REQUIRED.

STATUTORY REQUIREMENTS FOR HOUSING Refer to this document to verify whether your facility meets all requirements for the statutes given below.

ELD: The property meets the criteria of 39-3-112(3)(a)(II)(A), C.R.S. (housing for low-income elderly/disabled residents).

TRE: The property meets the requirements of 39-3-112 (3)(a)(II)(C), C.R.S. (housing for residents who were formerly homeless or abused), but may also have residents who are elderly or disabled, who were not homeless or abused prior to occupying the property.

TRN: The property meets the requirements of 39-3-112 (3)(a)(II)(C) (see above), but has **not** been qualified to house any other type of resident. If you have residents who may qualify under other statutes, you should contact the Division of Property Taxation for further instructions.

AME: The property is a "low income household residential facility" pursuant to 39-3-112 (1)(b.5), C.R.S (housing for families whose income is less than 30% of area median income, who pay less than 30% of their income for rent and utilities), and also meets the requirements of one or more additional statutes.

MCE: The property meets the criteria of 39-3-109 (1)(b), C.R.S. (housing for residents who are required by a physician to live in this type of facility in order to receive care or treatment; the owning organization must be a licensed healthcare facility or institution for physical or mental disabilities). There are also residents who may qualify under one or more additional statutes. Residents who are physician-referred should also complete a **Certificate of Medical Condition**, and have the form completed by their physician.

AMI: The property is occupied by residents who meet the criteria of 39-3-112(1)(b.5), C.R.S. (housing for families whose income is less than 30% of area median income, who pay less than 30% of their income for rent and utilities), and the owner is organized in such a way that only such residents may qualify.

FSF: The property meets the criteria of 39-3-112 (3)(a)(II)(B), C.R.S. (housing single parent families only; the facility must also be a licensed daycare center, and counseling must be provided to the residents).

DECLARATION OF TENANT STATUS AND INCOME This form may be used by owners of properties which do not certify resident incomes for HUD or other purposes.